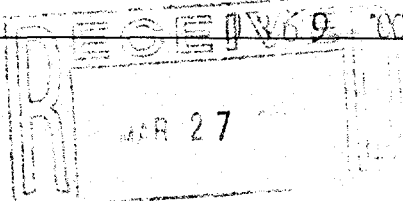




6111 Broken Sound Parkway NW
Boca Raton, FL 33487-3693
(561) 241-9400
Fax (561) 995-5188



March 23, 2000

Food and Drug Administration
Office of Special Nutritionals (HFS-450)
Center for Food Safety and Applied Nutrition
200 C Street, SW
Washington, DC 20204

Dear Sirs:

Notice is hereby given that Rexall Sundown, Inc. ("Sundown") located at 6111 Broken Sound Parkway, N.W., Boca Raton, Florida 33487 has marketed a dietary supplement under the Rexall, SDV, Thompson and Sundown brand names bearing the following statement(s) on the label and/or in the labeling:

Cod Liver Oil with DHA/EPA (Rexall) (SDV) (Thompson) (Sundown): [It is] for healthy vision and bones. Cod liver oil is a natural source of Vitamins A and D and Omega-3 fatty acids, Docosahexaenoic Acid (DHA) and Elcosapentaenoic Acid (EPA). Vitamin A has a variety of physiological functions including a role in vision, reproduction, differentiation and maintenance of the epithelial cells, and the immune response. Vitamin D is an essential cofactor for absorption and regulation of calcium, bone mass formation and maintenance, and immune function.

The undersigned certifies that the information contained in this notice is complete and accurate and that Sundown has substantiation that the statement is truthful and not misleading. Pursuant to § 101.93 (a)(1), two copies of this notification are enclosed.

Sincerely,

Deborah Shur Trinker
Vice President of Regulatory Affairs
and Assistant General Counsel

Enclosure

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